



In re Application of:

Youbun ITO et al.

Application No.: 09/700,785

Filed: February 5, 2001

For: ETCHING METHOD

**Notice of Allowance dated:
October 15, 2003**

Group Art Unit: 1763

Examiner: G. Goudreau

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

REPLY TO NOTICE REGARDING DRAWINGS

In reply to the Notice Regarding Drawings dated March 26, 2004, Applicants submit herewith nine (9) replacement sheets of drawings containing Figs. 1- 15. Please replace the previously submitted drawings with the replacement sheets of drawings submitted herewith. If the replacement sheets of drawings for any reason are not in full compliance with the pertinent statutes and regulations, please so advise the undersigned.

If any fees are necessary for the submission of this formal drawing, please charge our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

By:

Garrett & Dunner
David Solt
Reg. No. 34,731

David W. Hill

Reg. No. 28,220

Dated: April 22, 2004